IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

MONDAY, THE 2ND APRIL 2007 / 12TH CHAITHRA 1929

WP(C).No. 28908 of 2006(N)

PETITIONERS:

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1. **MASHOOD P., S/O. LATE HAMZA,**
   PERUNTHAYIL HOUSE, CHENGADI VAYAL P.O.,
   VILAKKODE, MUZHAKKUNNU AMSOM & DESOM,
   KANNUR DISTRICT.

2. **HASHIM P.P., S/O. ABOO,**
   PUTHIYA PURAYIL HOUSE, MUZHAKKUNNU AMSOM,
   CHOKKAD, KANNUR DISTRICT.

BY ADV. SRI.K.M.FIROZ

RESPONDENTS:

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1. **THE SUB-INSPECTOR OF POLICE,**
   IRITTY POLICE STATION, IRITTY,
   KANNUR DISTRICT.

2. **THE SALES TAX INSPECTOR,**
   COMMERCIAL TAXES,
   KACHERIKKADAVU, KANNUR DISTRICT.

BY GOVERNMENT PLEADER SRI.MOHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 02/04/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

W.P.(C) NO.28908/2006

APPENDIX

PETITIONER'S EXHIBITS

EXT.P1:- COPY OF THE CHALAN ISSUED BY THE MOTOR VEHICLE DEPARTMENT TO THE PETITIONER ACCEPTING THE FEES FOR TRANSFER OF OWNERSHIP OF THE VEHICLE DT.31.10.2006.

EXT.P2:- COPY OF THE CERTIFICATE OF REGISTRATION IN RESPECT OF VEHICLE NO.KL11/K 6201 ISSUED BY THE ADDITIONAL REGISTERING AUTHORITY , THALASSERY.

EXT.P3:- COPY OF THE NOTICE ISSUED BY THE FIRST RESPONDENT DT. NIL.

EXT.P4:- COPY OF THE OBJECTION DT.28.10.06 SUBMITTED BY THE 2ND PETITIONER.

RESPONDENTS EXHIBITS

EXT.R2(a):- COPY OF THE NOTICE UNDER SECTION 47.

EXT.R2(b):- COPY OF THE NOTICE UNDER SECTION 69.

EXT.R2(c):- COPY OF THE REQUEST MADE BEFORE THE 1ST RESPONDENT DT.26.10.06.

/TRUE COPY/

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K.BALAKRISHNAN NAIR,J.

WP(C)NO.28908 OF 2006-N

Judgment

In view of the interim order passed by this Court on 08.11.2006, no further orders are required in this Writ Petition and it is accordingly closed, giving liberty to the Commercial Taxes Officer (Enquiry) to finalise the proceedings initiated against the petitioners under Section 47(2) of the KVAT Act.

02.04.2007 **K.BALAKRISHNAN NAIR,JUDGE**

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